



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

June 3, 2019

Emma Best
Dept MR 73733
411A Highland Ave
Somerville, MA 02144-2516

Dear Ms. Best:

This is our final response to your Freedom of Information Act (FOIA) request dated May 24, 2019 that we received on May 30, 2019.

You asked for "any and all documents in the agency's possession that pertain to the WikiLeaks website or organization from January 2006 to the present date, including but not limited to emails, memos, notes..."

Unfortunately, we are unable to process your request because it does not meet the requirements of the FOIA or applicable Treasury Regulations for the following reasons.

- 1.) As a preliminary matter, the scope of the subject matter of your request is so broadly based that it appears to extend to records, to the extent that any exist, that may contain the return information of third parties. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests for records whose disclosure is limited by IRC § 6103 must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, the requester shall furnish a properly executed power of attorney, a Privacy Act consent, or a tax information authorization, as appropriate. See 26 C.F.R. § 601.702(c)(5)(iii). Without such authorization, the request is not fully compliant with the IRS' published rules and cannot be processed. See 26 C.F.R. § 601.702(c)(4).
- 2.) We are unable to provide or initiate a search for the records you seek because we cannot determine, from the description given, the specific agency system(s) of records and/or recordkeeping files to be searched (for example, guidance materials, personnel files, criminal investigative or tax administration files, etc.) to

determine whether such records exist and are releasable under the FOIA. While your request provides a specific time frame and search terms, it should more specifically identify the other parties to the email communications, and more specifically identify the nature of the subject matter of the email communications. A more detailed description would help us to determine the location of the records to be searched and whether the records sought are, for example, personal in nature or relate to agency policy, guidance, or training. One of the FOIA's requirements is that requesters describe the records they are seeking in reasonably sufficient detail to enable us to locate them without placing an undue burden upon the IRS. The content of your request is so broadly based that we are unable to specifically identify any releasable records that could be made available to you in the event any responsive records might exist.

Because your request does not constitute a valid request under the FOIA, we are closing your case at this time.

You may contact the FOIA Public Liaison, Laura A. McIntyre, to discuss your request at: IRS Disclosure Office 10, 1999 Broadway, MS 7000 DEN, Denver, CO 80202, (303) 603-4734.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Disclosure Tax Law Specialist John M Quigley ID # 1000247712, at 510-907-5337 or write to: Internal Revenue Service, Disclosure Scanning Operation –PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F19150-0051.

Sincerely,



Mark Spiry
Acting Disclosure Manager
Disclosure Office 10